## Mational Republican.

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> [OFFICIAL.] OF THE UNITED STATES,

[Pum.to.—No. 148.]

N ACT to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes.

[Contrassed]

(Controlled)
BROUNDERS.
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BROUNDERS And be it jurcher emacted, That all brokers, and bankers doing business as brokers, shall be subject to pay the following duties and rates of duty upon the sales of merchandize, produce, gold and silver buillon, foreign exchange, uncurrent money, promissory notes, stocks, bonds, or other securities as bereinafter mentioned, and shall be subject to all the provisions, where not inapplicable thereto, for the returns, assessment, collection of the duties, and lines and penalties as are prescribed for the persons, firms, companies, or corporations. the returns, assessment, collection of the duties, and liens and penalties as are prescribed
for the persons, firms, companies, or corporations, ewning or possessing, or having the
management of railroads, steamboats, and
ferry-boats, that is to say: Upon all sales and
merchandiac, produce, or other goods, one
eighth of one per centum; upon all sales and
contracts for sales of stocks and bonds, one
twentieth of one per centum; upon all sales and
thereof; and of gold and aliver builton and
coin, foreign exchange, promissory notes, or
timm on the amount of such sales, and of all
contracts for such sales: Provided, That any
person, firm, or company, not being licensed
as a broker, or banker, or wholesale or retail
dealer, who shall sell or offer to sell any inerchandles, produce, or gold and aliver builton,
foreign exchange, uncurrent money, promissory notes, stocks, bonds, or other securities,
not bons fide at the time his own property, and
actually on hand, shall be liable, in addition
to all other penalties provided in such clase,
to pay fifty per centum in addition to the foregoing duties and rates of duty.

Sec. 100. And be it further enected. That there

remain a lien thereon until paid.

Garriage, gig, chaise, phæton, wagon, buggy wagon, carryall, roekaway, or other like carriage, and any coach, hackney coach, ominibus, or four-wheeled carriage, the body of which rests upon springs of any description, which may may be kept for use, for hire, or for peasengers, and which shall not be used exclusively in husbandry or for the transportation of merchandise, valued at fifty deliars and not exceeding one hundred dollars, including harness used therewith, each one dollar.

Carriages of like description, valued at

Carriages of like description, valued at above one hundred dollars and not above two hundred dollars, each, two

dollars

Carriages of like description, valued above three hundred dollars and not above five hundred dollars, each, aix dollars.

Carriages of like description, valued at above five hundred dollars, each, ten dollars.

at one hundred dollars or less, each, one dollar.
On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars, each, two dollars.
On planefortes, organs, melodious, or parior musical instruments, kept for use, not including those placed in churches or public editees, valued at not less than one hundred dollars, each, two dollars.
When valued at above two hundred dollars, each, four dollars.
When valued at above four hundred dollars, each, four dollars.

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accruing thereon, as aforesaid, to the collector or deputy collector of the district, as aforesaid; and in ease of default in making the return or payment of the dulles, as aforesaid; the assessment and collection shall be made as in the provisions of this act required; and in case of fraud or, crasion, the party offending shall forfeit and pay a penalty of ten dollars per head for any eatific, caives, swine, sheep, or ismbs so slaughtered upon which the duty is fraudulent; withheld, evaded, or attempted to be evaded; and the Commissioner of internal Revenue may preseribe such further roles and regulations as he may deem uscessary for ascertaining the correct number of cattle, caives, swine, sheep, and lambs liable to be taxed under the provisions of this act.

sheep, and lambs liable to be taxed under the provisions of this act.

BALLROADS, STAMMOATS, FREET-ROATS, AND BIRGES.

Sec. 103. And be if further enacted. That spriny person, firm, company, or corporation owning or possessing or having the care or management of any railroad, canal, attemboat, anily, barge, canal boats or other rossels, or any stage coach or other vehicle surged or employed in the business of transporting passengers or property for hire, or in transporting the mails of the United States, or any case, the water of which is used for mining purposes, shall be subject to and pay a duty of two and one half per cantum upon the gross receipts of such railroad, canal, steamboat, ship, barge, canal boat, or other velesel, That the duty hereby imposed shall not be charged upon receipts for the transportation of persons or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any foreign port; and any person or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any following for the transportation of persons or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any description, over such toll road, ferry, or bridge, anthorized by law to receive tell for the transit of passengers, besants, carriages, teams, and freight of any description, over such toll road, ferry, or bridge, and corporations shall have the right to add their receipts of every description. But when the gross receipts of any such bridge or toll road shall not exceed the smount necessarily expended to keep such bridge or road in repair, no tax shall be imposed on such receipts: I rousted, That all such persons, companies, and corporations shall have the right to add the duty or tax imposed hereby to their rates of fare whenever their liability thereto may commence, any limitations which may exist by law or by agreement with any person of company which may have paid or be liabile to pay such fare to

PASSPORTS.

Sec. 100. And be if further enacted. That for every passport issued from the office of the Becretary of State, there shall be paid the sum of five dollars; which amount may be paid to any collector appointed inder this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Becretary of State, or any agent appointed by him, to be transmitted to the Commissioner of Internal Revenue, there to be charged to the account of such collector. And the collectors shall account for all moneys received for passports in the manner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall account therefor to the treasury.

peration.

THEATERS, OPERAS, CHECURES, AND MUSRUMS.

Sec. 108. And be it further enacted. That any person, firm, or corporation, or the manager or agent thereof, owining, cobducting, or having the care or management of any theater, operacierus, museum, or other public exhibition of dramatic or operatic representations, plays, performances, musical entertainments, feats of horeemanship, acrobatic sports, or other shows which are opened to the public for pay, but not including occasional concerts, school exhibitions, lectures, or exhibitions of works of art shall be subject to and pay a duty of two perhall be subject to and pay a duty of two perhalls of the subject to and pay a duty of two perhalls of the subject to and pay a duty of two perhalls of the subject to and pay a duty of two perhalls of the subject to and pay a duty of two perhalls of the subject to and pay a duty of two perhalls of the subject to and pay a duty of two perhalls of the subject to and pay a duty of two perhalls.

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this act for the recovery of penalties. And all provisions of this act in relation to liens and collections by distraint, not incompatible herewith, shall apply to this section and the objects therein embraced.

to provide for the circulation and redemption thereoty? nor to any asvings bank having no capital stock, and whose business is confined to receiving deposits and loaning the same on interest for the benefit of the depositors only, and which do no other business of banking: And provided, further, That any bank ceasing to issue notes for circulation, and which shall deposit in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at per, under such regulations as the Secretary of the Treasury may prescribe, shall be exempt from any tax upon such circulation.

any person not having a liemes to deal in lot-tery tickets, as provided by law, may recover from such person of whom the same was pur-chased, obtained, or received, at any time within three years thereafter, before any court of competent jurisdictions, a sim equal to twice the amount paid for the same, with just and beral costs.

iwics the amount paid for the same, with just and legal costs.

ATYRINISMENTS.

Sec. 114. And be if further enocicel, That there shall be levied, collected, and paid by any persons or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication issued periodically, on the gross receipts for all advertisements, or all matters for the insertion of which in said newspaper or other publication, as aforesaid, or in extras, emplements, ehects, or fly-loaves accompanying the same, pay is required or received, a duty of three per centum; and the person or persons, firm or company, owning, peasessing, or having the care or management of any and every such newspaper or other publication, as aforesaid, shall make a list or return on the first day of January, April, July, and October of acids year, containing the gross amount of receipts as aforesaid, and the ments to the amount of six hundred dollars annually, by any person or persons, firm, or company publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, shall be exempt from duty: And proceed frether. That all newspapers whose average circulation does not exceed two thodeand copies shall be exempted from all taxes for advertisements. Sec. 113, Asid be if further enacted. That whenever by this act any license, duty, or tax of any description has been imposed on any person or corporate body, or property of any person, or incorporated or unincorporated company, having more than one place of business, it shall be lawful for the Commissioner of Internal Revenue to prescribe and determine in what district such tax shall be assessed and collected, and to what officer thereof the official

may prescribe, shall be exempt from any tax upon such circulation.

Bec. 111. And be differentiale, firm, and association, being proprietors, managers, or agents of lotteres, shall pay a tax of five per centum on the gross amount of ithe receipts from the said business; and all persons making such asias shall, within ten days after the first day of each and every month, make and render a list or return in duplicate to the assistant assessor of the gross amount of such sales, made as afore the gross amount of such sales, made as afore each of the gross amount of such sales, made as afore each of the gross amount of such sales, made as afore each of the gross amount of such sales, made as afore each of the gross amount of such sales, made as afore each of the gross amount of such sales, made as afore each of the gross amount of such sales, made as afore each of the gross amount of such sales, made as afore each of the gross amount of such sales, under the sale have annexed thereto a decaration, under oath or affirmation, it such form and should dollars, and one half of one per centum on the excess over six hundred dollars, and one half of one per centum per and one half of one per centum per annexified by the Commissioner of Internal Reventure and one half of one per centum per annexified by the Commissioner of Internal Reventure and on the creeks ever five thousand dollars, and the dual of the proper distribution of the proper distribution of the proper distribution that the same is true and correct, and the commissioner of Internal Reventure and the proper distribution that the same is true and correct, and the commissioner of Internal Reventure and the proper distribution that the same is true and correct, and the developer of the United States, or from any professe, on, trade, employment, or from any professe, on, trade, called the United States, or from any other source whatever, or from any other source

as part of the income of such person for each year; and also all income or gains durived from the purchase and sale of stocks or other property, real or personal, and the increased value of live stock, whother sold or on hand, and the amount of sugar, wool, butter, cheese, pork, beef, mutton, or other measts, hay and grain, or other needs, hay and grain, or other needs, and the including any part thereof unsold or on hand during the year next preceding the thirty first of December, shall be included and assessed as part of the income of such person for each year, and the gains and profits of all companies, whether incorporated or partnership, other than the companies specified in this section, shall be included in estimating the annual gains, profits, or income of any person entitled to the same, whether divided or otherwise. In estimating deductions from income, as aforesaid, when any person remits buildings, isads, or other property, or hires labor to carry on land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount setually paid for such rent, tabor, or interest, shall be deducted; and also the amount paid out for such next, not exceeding the average paid out for such next, incored in the amount paid out for such next, such property and out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct the such merced and out for such next, such conduct the average paid out for such next, such conduct the average paid out for such next, such conduct and the such merced the s

part out for new containts, permanent improvements, or butterments, made to increase the value of any preperty or estate: Procked, That in cases where the salary or other compensation paid to any person in the employment or service of the United States, shall not exceed the rate of six hundred dollars per anoun, or shall be by fees, or uncertain or irrequiar in the amount or in the time during which the same shall have seconed or been earned, such salary or other compensation shall be included in estimating the annual gains, profit, or income of the person to whom the same shall have been paid, in such manner as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may prescribe.

shall be made and rendered to the assessor or sasistant assessor in duplicate, and one of said lists or resurrise shall be transmitted, and the duty paid to the Commissioner of Internal Revenue within thirty days after the time whem any dividends or stime of money become due or payable as aforesaid; and said list or return shall contain a true and faithful account of the amount of duties as aforesaid; and there shall be annexed thereto a deblaration of the precident, cashler, or treasurer of the bank, trust company, savings institution, or insurance company, under oath or affirmation, in form and manner as may be prescribed by the Commissioner of internal Revenue, that the same contains a true and faithful account of the duties as aforesaid. And for any default in the making or rendering of such list or return, with such declaration annuxed, the bank, trust company, astings such default, shall forfeit as a pensity the sum of one thousand delises; and in case of any default in making or rendering said list or return, or of any default in the just ment of the duty as required, or any part thereof, the assessment and collection of the duty and pensity shall be in accordance with the general provisions of law in other cases of neglect and refusal: Provided, That the duty upon the dividends of His insurance companies shall not be desired until such lect and retusar: Provided, That the dusty upon the dividends of Hie insurance companies shall not be deemed due or to be collected until such dividends shall be payable by such companies, nor shall the portion of promiums returned by mutual Hie insurance companies to their policyholders be considered as dividends or profits

the dividends of life interace companies shall be desirated flow or to ne collected multi saving produce of the vatice of any preserve to existe. Pro-sédus, the vatice of any preserve to existe. Pro-sédus the vatice of any preserve to existe. Pro-sédus controlled to season and the vatice of the United States, shall not be assessed the rate of the hundred dollars per antice of the control of the United States, shall not be assessed the rate of the hundred dollars per antice of the united States, shall not be assessed the rate of the hundred dollars per antice of the terms of the hundred dollars per antice of the terms of the present the season shall have accurate of been annuel, of cluded in existential present of the terms of the season and the shall have been paid, in such assessed to the season and the shall have been paid, in such assessed to the season and the shall have been paid, in such assessed to the season and the shall have been paid, in such assessed to the season and the shall have been paid, in such assessed to the season and the shall have been paid, in such assessed to the season and the shall have been paid, in such assessed to the season and the shall have been paid, in such assessed the season and the shall have been paid, in such assessed the season and the shall have been paid, in such the season and the shall have been paid, in such the season and the shall have been paid, in such the season and the s

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Becond. Where the person or persons entitled to any benedicial interest in such property shall be a descendant of a brother or sister of the person who died possessed, as aforesaid, at the rate of two dollars for each and every hundred dollars of the dear value of such interest.

Third. Where the person or persons epitiled to any benedicial interest is such propertial at all he a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother, of the person who died possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fourth. Where the person or persons entitled to any benedicial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather of grandmother, of the person who field possessed as aforesaid, at the rate of five dollars for each and every hundred dollars of the clear value of such interest. Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguintly than is herefulped or collateral consanguintly than is herefulped or collateral consanguintly than is herefulped or some or the object of the person who died assessed, as aforesaid, or shall be abody poll-

or any part thereof, and shall subject such properly or personal estate, or any portion of the same, to exocal estate, or any portion of the same, to be sold upon the indg ment or decree of such court, and from the proceeds of such sale the amount of such tar or duty, together with all costs and orpenses of every description to be allowed by such court, shall be dirst paid, and the balance, if any, deposited according to the order of such court, the bepaid under its direction to such person or persons as shall establish title to the same. The deed or deeds, or any proper conveyance of such properly or personal estate, or any portion thereof, so sold under such judgment or decree, executed by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof all the title of the deliminant to the property or personal estate sold under and by virtue of such judgment or decree and shall release every other portion of